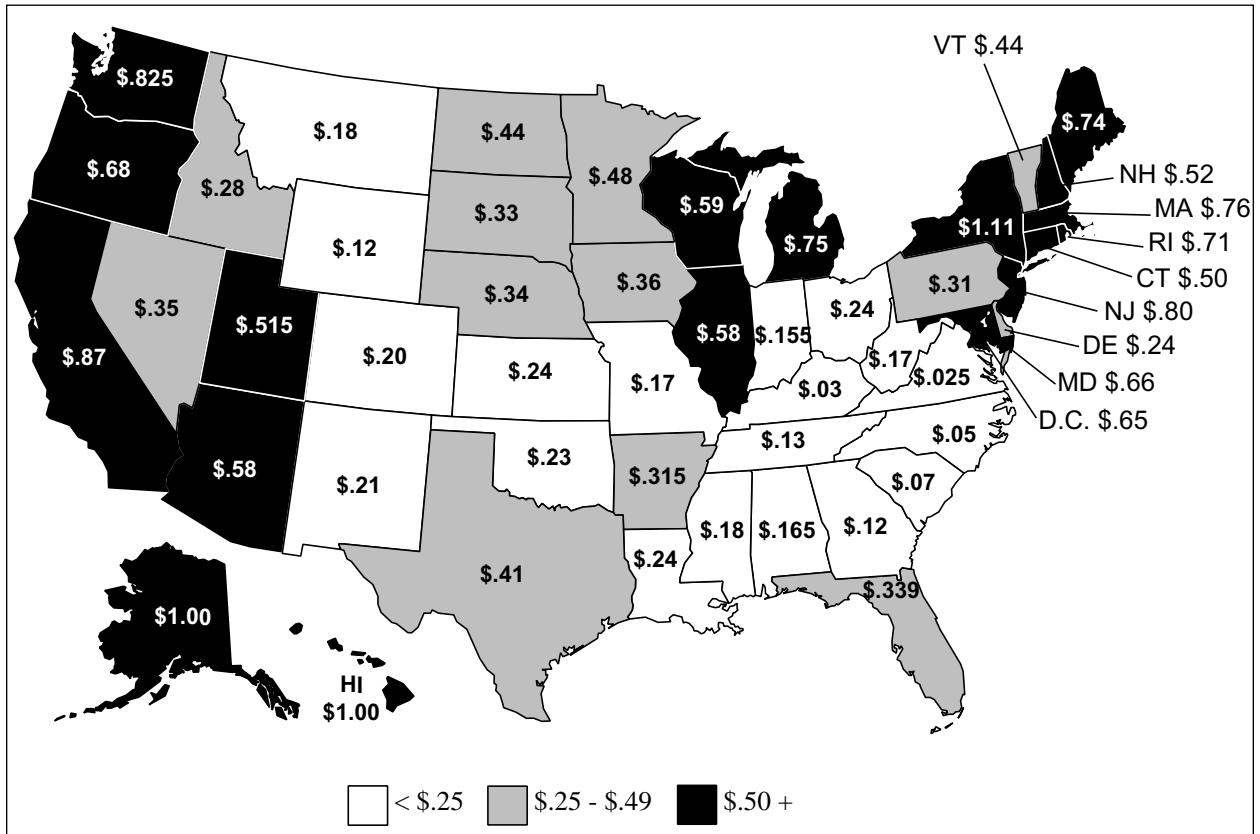


Cigarette Excise Taxes—July 1, 2000



Cigarette Excise Taxes—July 1, 2000

Rank	State	Cents/pack	Rank	State	Cents/pack
1	New York	111.0	27	Florida	33.9
2	Alaska	100.0	28	South Dakota	33.0
2	Hawaii	100.0	29	Arkansas	31.5
4	California	87.0	30	Pennsylvania	31.0
5	Washington	82.5	31	Idaho	28.0
6	New Jersey	80.0	32	Delaware	24.0
7	Massachusetts	76.0	32	Kansas	24.0
8	Michigan	75.0	32	Louisiana	24.0
9	Maine	74.0	32	Ohio	24.0
10	Rhode Island	71.0	36	Oklahoma	23.0
11	Oregon	68.0	37	New Mexico	21.0
12	Maryland	66.0	38	Colorado	20.0
13	District of Columbia	65.0	39	Mississippi	18.0
14	Wisconsin	59.0	39	Montana	18.0
15	Arizona	58.0	41	Missouri	17.0
15	Illinois	58.0	41	West Virginia	17.0
17	New Hampshire	52.0	43	Alabama	16.5
18	Utah	51.5	44	Indiana	15.5
19	Connecticut	50.0	45	Tennessee	13.0
20	Minnesota	48.0	46	Wyoming	12.0
21	North Dakota	44.0	46	Georgia	12.0
21	Vermont	44.0	48	South Carolina	7.0
23	Texas	41.0	49	North Carolina	5.0
24	Iowa	36.0	50	Kentucky	3.0
25	Nevada	35.0	51	Virginia	2.5
26	Nebraska	34.0		Average State Tax	41.9

Source: State Tobacco Activities Tracking and Evaluation System. Office on Smoking and Health. Centers for Disease Control and Prevention, 2000

Smokeless Tobacco Excise Taxes—July 1, 2000



Smokeless Tobacco Excise Taxes—July 1, 2000

State	Smokeless Tobacco Excise Tax
Alabama (chew)	0.8 cent per ounce
Alabama (snuff)	0.5 cent per ounce
Alaska	75% of wholesale sales price
Arizona (chew)	6.5 cents per ounce
Arizona (snuff)	6.5 cents per ounce
Arkansas	23% of manufacturer's sales price
California	61.5% of wholesale sales price
Colorado	20% of manufacturer's list price
Connecticut (chew)	40 cents per ounce
Connecticut (snuff)	40 cents per ounce
Delaware	15% of wholesale sales price
D.C.	none
Florida	25% of wholesale sales price
Georgia	none
Hawaii	40% of wholesale sales price
Idaho	40% of wholesale sales price
Illinois	20% of wholesale sales price
Indiana	15% of wholesale sales price
Iowa	22% of wholesale sales price
Kansas	10% of wholesale sales price
Kentucky	none
Louisiana	20% of invoice price
Maine	62% of wholesale sales price
Maryland	15% of wholesale sales price
Massachusetts	50% of wholesale sales price
Michigan	16% of wholesale sales price
Minnesota	35% of wholesale sales price

State	Smokeless Tobacco Excise Tax
Mississippi	15% of manufacturer's list price
Missouri	10% of manufacturer's invoice price
Montana	12.5% of wholesale sales price
Nebraska	15% of purchase price
Nevada	30% of wholesale price
New Hampshire	21.6% of wholesale sales price
New Jersey	48% of wholesale price
New Mexico	25% of product value
New York	20% of wholesale sales price
North Carolina	2% of cost
North Dakota	28% of wholesale purchase price
Ohio	17% of wholesale sales price
Oklahoma	30% of factory list price
Oregon	35% of wholesale sales price
Pennsylvania	none
Rhode Island	20% of wholesale sales price
South Carolina	5% of manufacturer's list price
South Dakota	10% of wholesale purchase price
Tennessee	6% of wholesale sales price
Texas	35% of manufacturer's list price
Utah	35% of manufacturer's sales price
Vermont	41% of wholesale price
Virginia	none
Washington	75% of wholesale sales price
West Virginia	none
Wisconsin	20% of manufacturer's list price
Wyoming	20% of wholesale purchase price

Source: State Tobacco Activities Tracking and Evaluation System. Office on Smoking and Health. Centers for Disease Control and Prevention, 2000